

GOVERNMENTWIDE
ACCOUNTING & REPORTING
gwa
Modernization

**AGA Professional Development Conference
June 2004**



Key Goals/Objectives

- **Eliminate the two step classification process.**
 - **Capture the Treasury Account Symbol (TAS) at the earliest possible time for agency payment, collection and intragovernmental transactions and post directly to the fund balance with treasury**
- **Provide timely and accurate accounting information.**
- **Eliminate redundant reporting**



What to Expect in 2004

- **Account Statement.....Feb 04**
- **Apportionments.....March 04**
- **Selection of Pilot participants.....Complete**
- **Agency Outreach Program.....March 04**
- **New Security and Admin process.....July 04**
- **Shared Accounting Module (SAM).....Oct 04**
 - **Agency set up**
- **Second Release of NET and Borrowing applications (Approp. Warrants).....Nov 04**
 - **New URL, ID and password**
- **Web enabled Partial 224.....TBD**



Security/Administration Module

- **GWA System Security Module is a self-servicing, automated workflow process.**
 - **Electronic enrollment and approval**
 - **User-based password maintenance**
 - **Delegation, Suspension, and Termination**
 - **Agency-level control of cross-servicing capabilities**
 - **Annual renewal requirement to maintain accurate personal data**
- **CFO will receive a letter in early Summer 2004**
 - **First Step In Transitioning of User Administration**
 - **CFO or delegate will play an integral role in the GWA Security Module**
- **Already Enrolled?**
 - **Create a six digit PIN and agree to GWA Terms of Use**

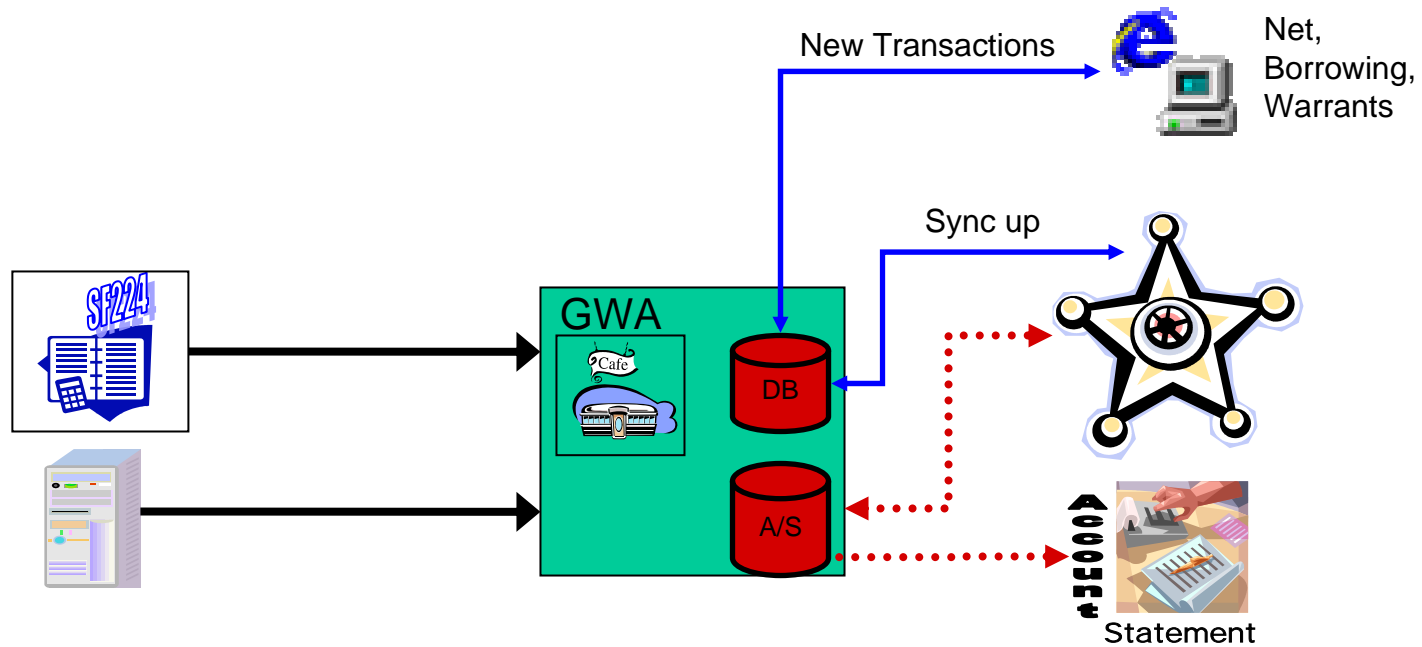


Implementation Strategy

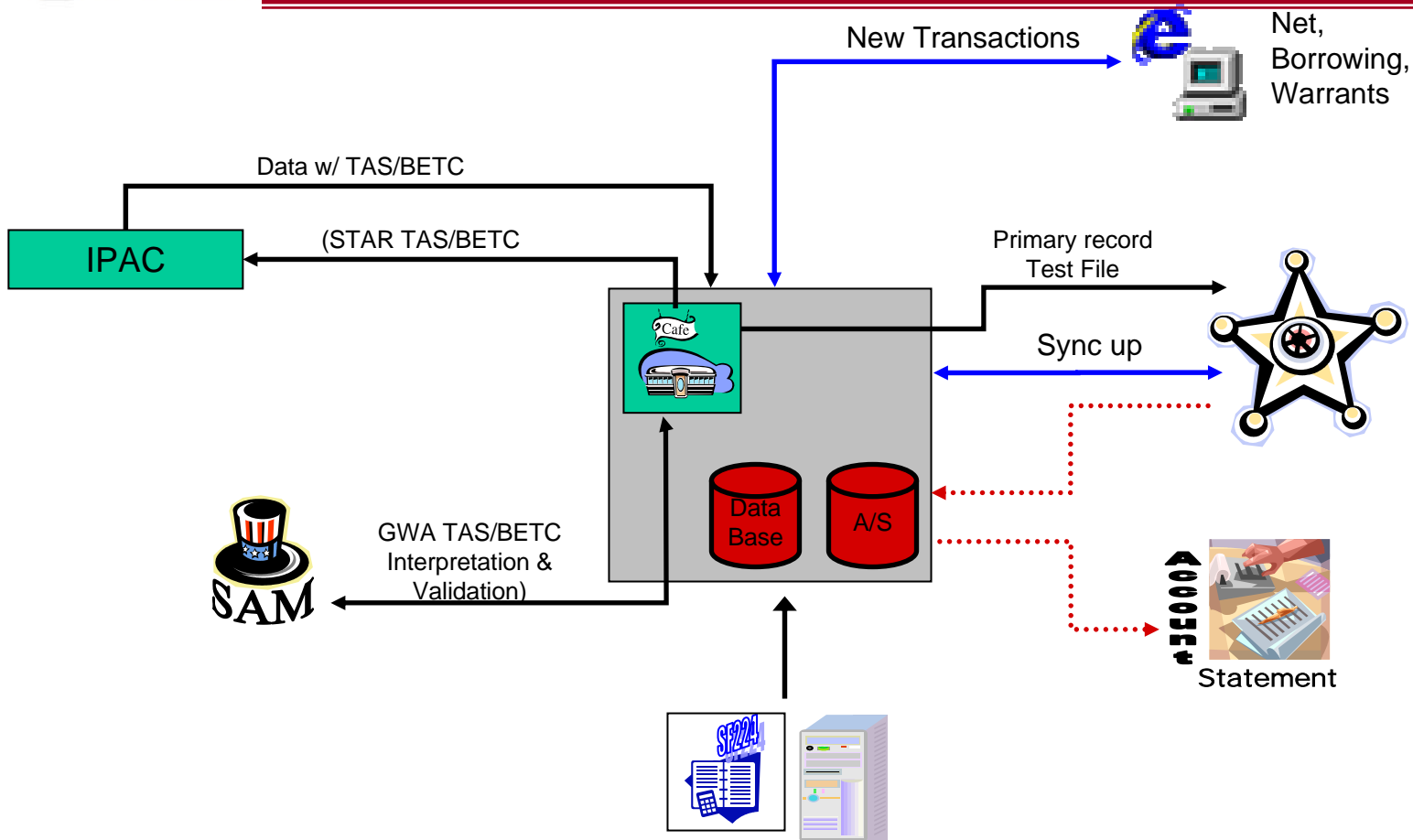
- Developed to provide a method to bring on the maximum number of agencies as soon as possible.
- Take advantage of initiative to create a web based 224 application.
 - Provides for reclassification capability by using only section I of the 224.
 - Ability to turn off sections of the 224.
- Incremental approach allows for efficient planning and scheduling of resource utilization and testing in manageable parts.



STEP 1

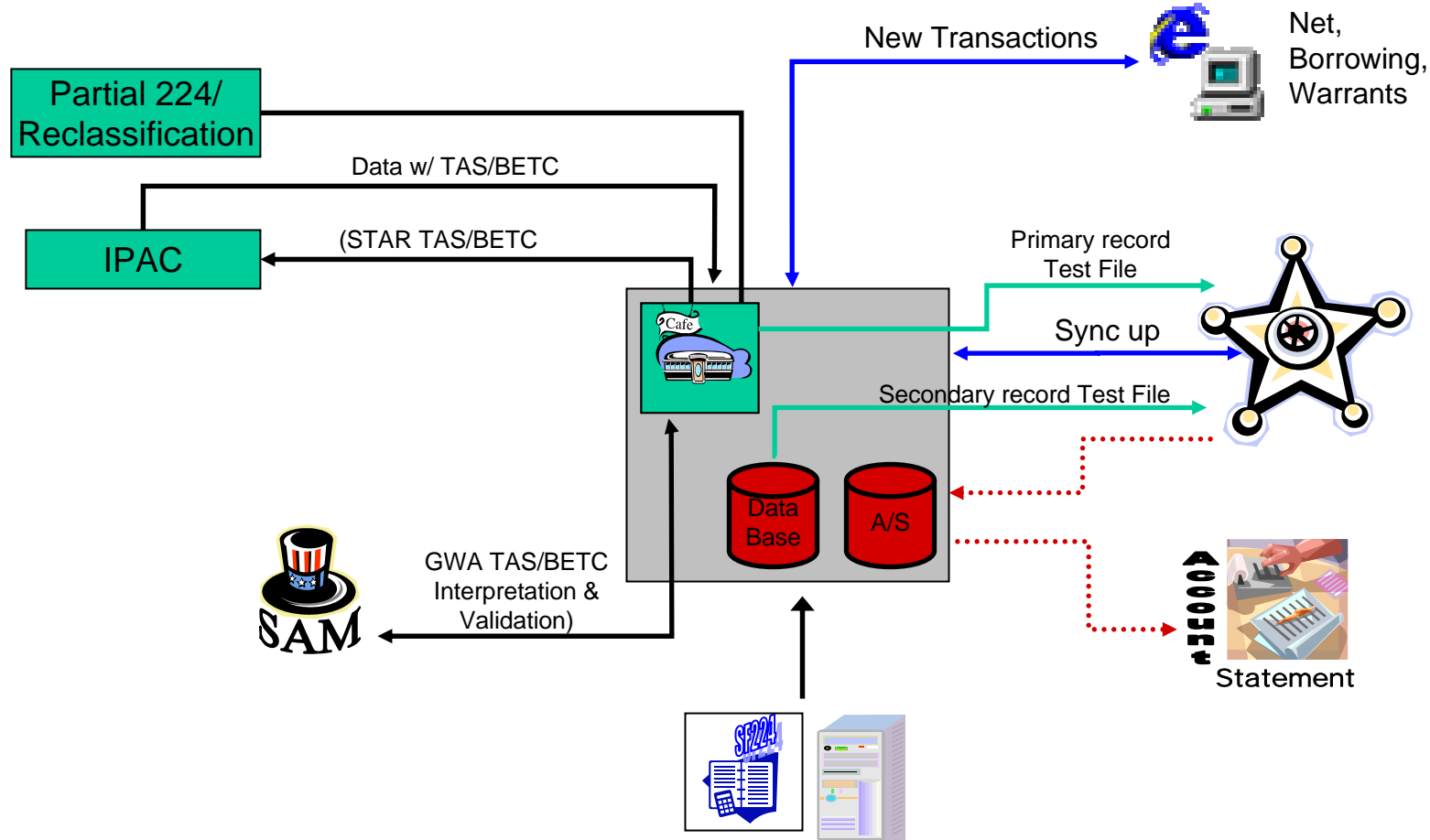


STEP 2

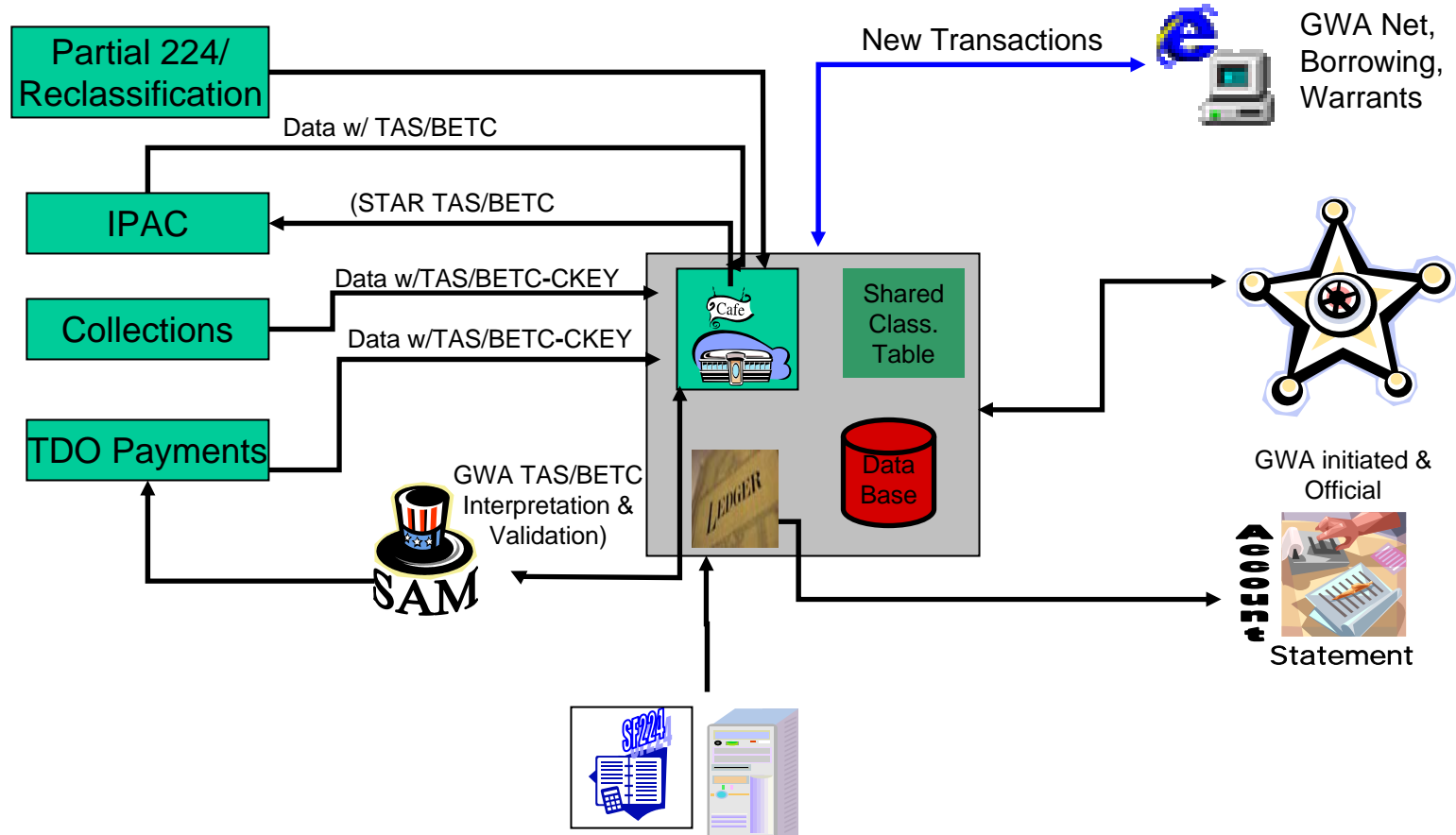


- Implement CAFÉ 1.2 and SAM
- Develop Partial 224
- TAS/BETC FILE
- Convert TAS
- Proof of concept phase

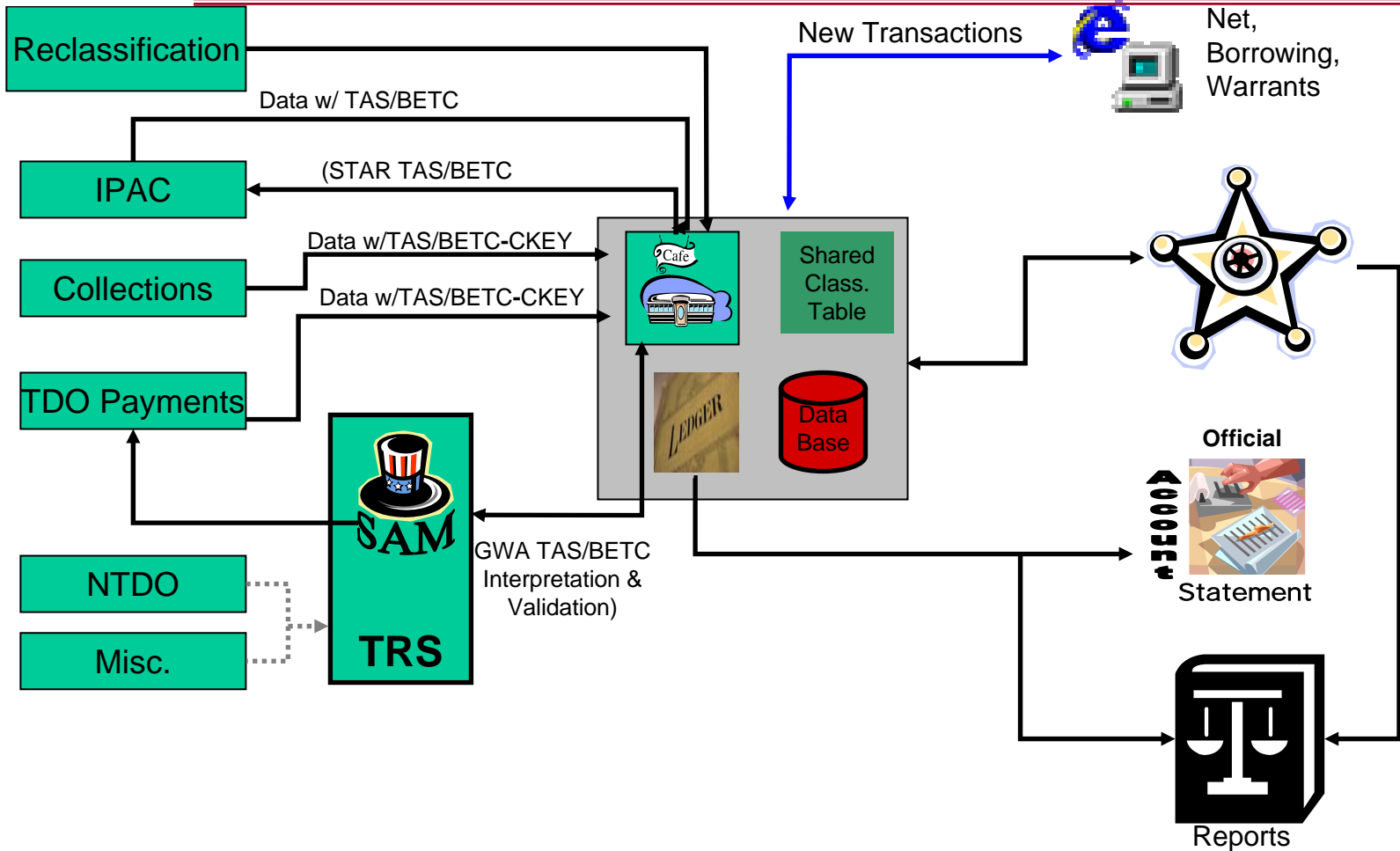
STEP 3



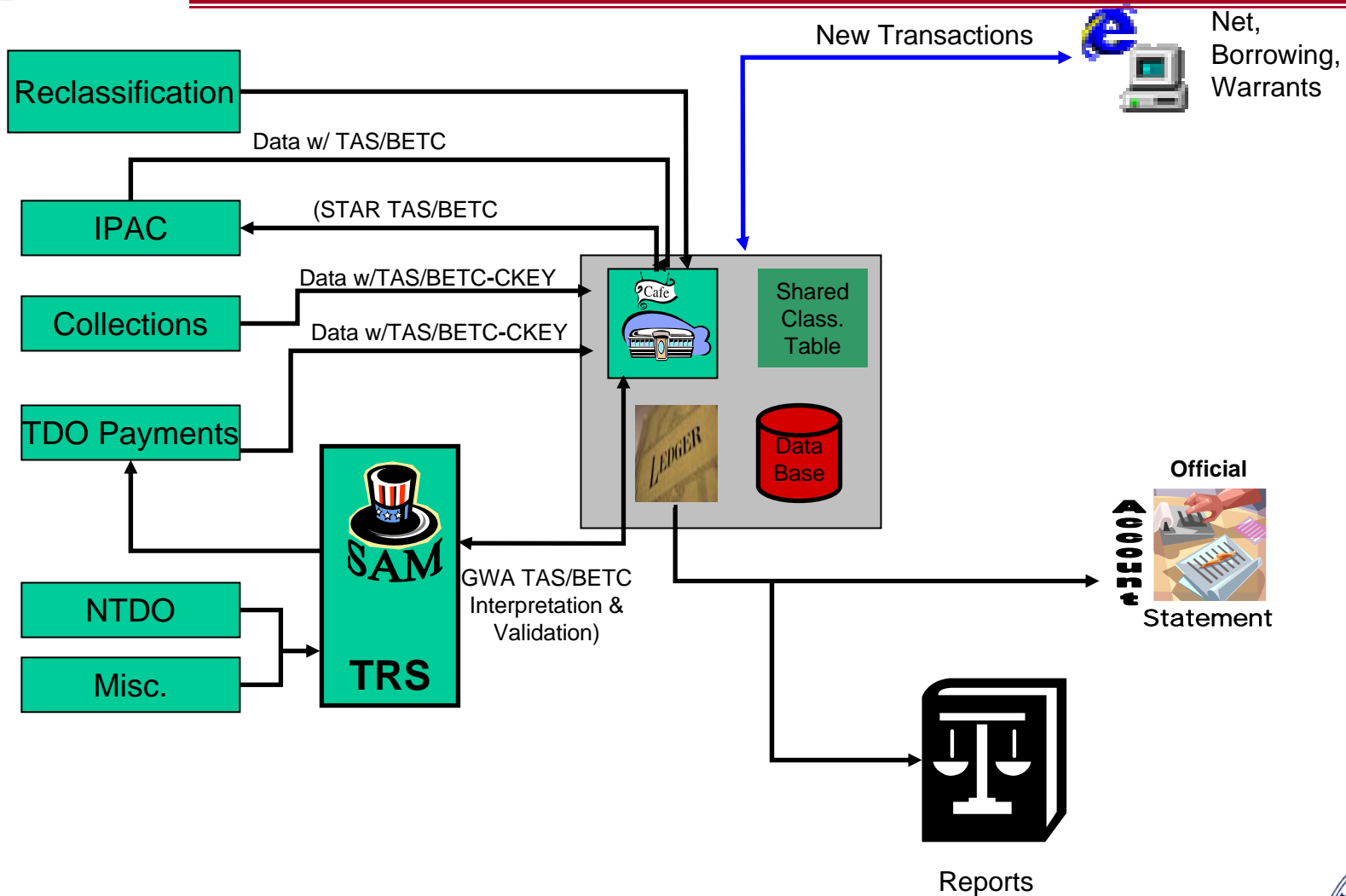
STEP 4



Step 5



Step 6

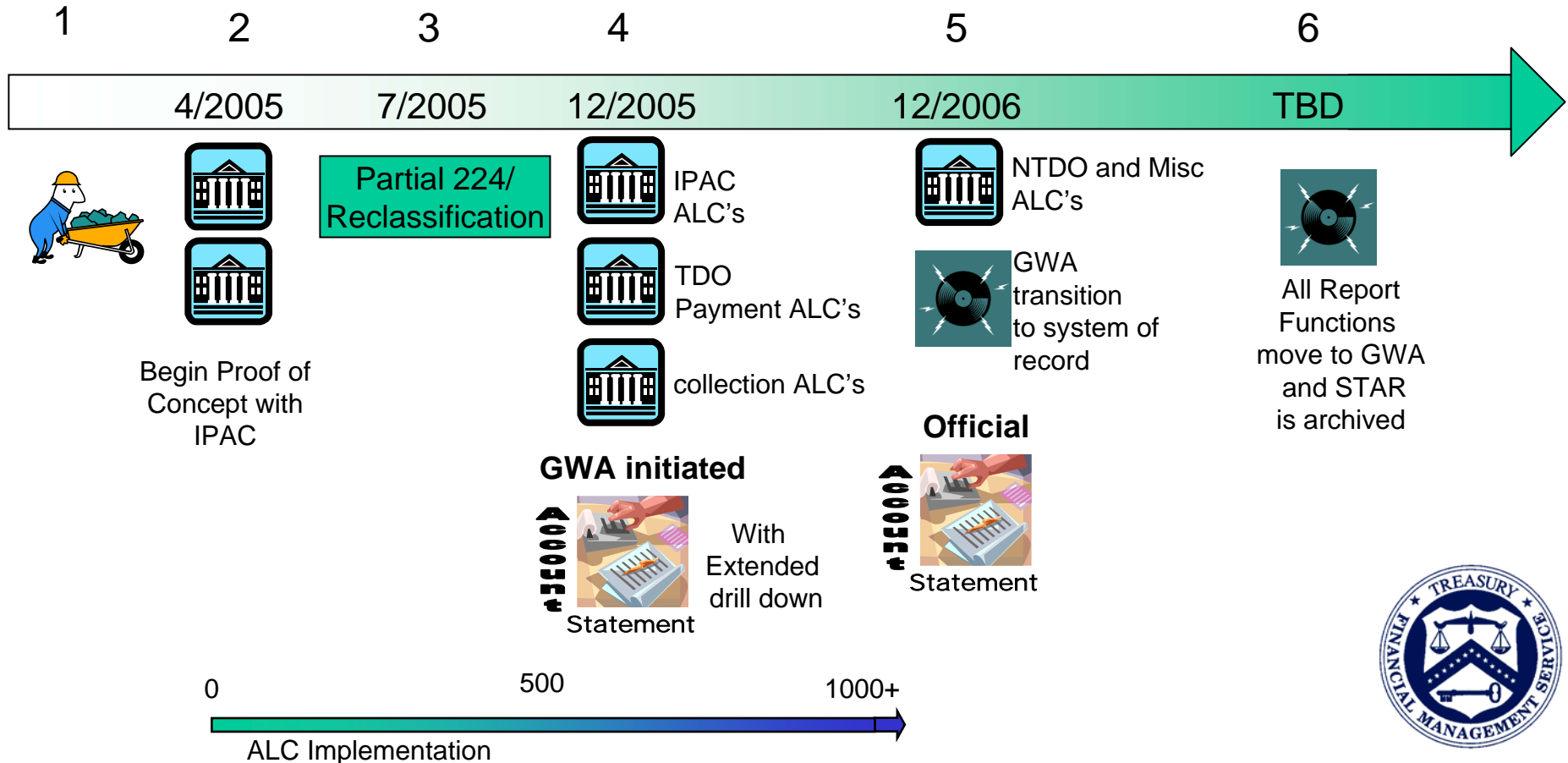


•Reports generated by GWA

Agency Implementation

Time line

STEP:



TAS Definition

- **Acronym for Treasury Account Symbol, TAS refers to the receipt, appropriation, and other fund account symbols and titles as assigned by the Department of the Treasury.**
- **TAS is a 27-character field that is a concatenation (all fields joined, no blank spaces) of 6 separate elements that are described in the following slide.**
- **This final format supercedes any previous drafts of other proposed TAS formats.**



TAS Format

The Subclass (if populated) is the first two characters of the TAS, separated by parenthesis. The Subclass represents an account breakdown requested by an agency and approved and implemented by Treasury FMS.	(01)
The Treasury Agency Code of the Agency Owner.	(01)14
If authority for the Account has been transferred from the Agency Owner to another agency, the third element of the TAS will be the Treasury Agency Code of the transferred Agency (Agency Co-Owner) presented immediately after the Agency Owner, separated by a hyphen.	(01)14-11
The Fiscal Year, if presented, will contain a two-character year field, a five character multi-year field (two years separated with a '/'), or a single alpha character.	(01)14-11X (01)14-1101 (01)14-1101/02
The Main Account Number represents the type of Fund and the purpose of the account within that Fund. For example, Trust Fund: 8501, Trust Revolving Fund: 8402 , General Fund (customs duties): 0300.	(01)14-11X0300
The Sub-Account Symbol may be indicative of an available receipt account or may be requested by the Agency for further expenditure account breakdown. Valid ranges are 1 – 999 and are presented immediately following the Main Account Number separated by a '.'. There will be no leading zeroes in this field.	(01)14-11X0300.1



BETC Definition

- An 8-character code that indicates the type of activity being reported (e.g. receipt, disbursement, etc.)
- BETC determines the transaction effect on the Treasury Account Symbol's Fund Balance with Treasury
- BETC replaces transaction codes and sub-classes but at a more intuitive level of detail.



Sample BETC

Code	Activity	Transaction affect on TAS	Trans Code	Sub Class
DISB	Gross Disbursement	D (decrease)	61	--
COLL	Offsetting Collection	C (increase)	71	--
INVPDSEC	Investment in Public Debt Securities	D (decrease)	61	88
REDPDSEC	Redemption of Public Debt Securities	C (increase)	71	98



What should my agency be doing to prepare?

- Analyze your reporting procedures
- Analyze your accounting systems
- Make necessary modifications
- Set up agency to use SAM



Agency Outreach



Contact Information

GWA Modernization Project

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SAM/TGAnet

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Account Statement





**GOVERNMENTWIDE
ACCOUNTING
SYSTEM**

HOME HELP LOG OFF

-- Go To -- v Go


08/05/2003 01:09:40 PM EDT

Welcome, Keith Jarboe

Account Statement ▾ ALC Statement ▸ Support Listings ▸

Account Summary ▾ Expenditure Activity ▸ Transactions ▸

Account Summary ?

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Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**

Bureau/Dist. Code: **- (1200)**

Account Type: **Expenditure**


TAS: **12X4230**

Accounting Period: **2002 Fiscal Year, Month of July**

Fund Type: **Revolving Funds(Public Ent)**

Balance Display: **Accounting**

1-1 of 1 Records ◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

Select	View Trans.	Treasury Account Symbol ▲	Account Type	Beginning Balance	Net Activity	Ending Balance	Activity for Period
<input checked="" type="checkbox"/>		12X4230	Expenditure	1,363,862,225.00	125,665,485.47	1,489,527,710.47	✓
Total				1,363,862,225.00	125,665,485.47	1,489,527,710.47	

☐ Select all items View Expenditure Activity

1-1 of 1 Records ◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

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U. S. Department of the Treasury - Financial Management Service



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Account Statement ▾ ALC Statement ▸ Support Listings ▸

Account Summary ▸ Expenditure Activity ▾ Transactions ▸

Expenditure Activity



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[▲ Account Summary](#)

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**
Bureau/Dist. Code: **- (1200)**
TAS: **12X4230**
Accounting Period: **2002 Fiscal Year, Month of July**

Fund Type: **Revolving Funds(Public Ent)**
Balance Display: **Accounting**

1-1 of 1 Records

◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

View Trans.	Treasury Account Symbol ▲	Beginning Balance	Authority (+)	Transfers (+)	Gross Disbursements (-)	Offsetting Collections (+)	Ending Balance	Activity for Period
	12X4230	1,363,862,225.00	0.00	-113,499,031.96	154,563,509.20	393,728,026.63	1,489,527,710.47	✓
	Total	1,363,862,225.00	0.00	-113,499,031.96	154,563,509.20	393,728,026.63	1,489,527,710.47	

1-1 of 1 Records

◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

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Account Statement ▾ ALC Statement ▸ Support Listings ▸

Account Summary ▸ Expenditure Activity ▸ Transactions ▾

Transactions



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[▲ Expenditure Activity](#)

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**
Bureau/Dist. Code: **- (1200)**
Account Type: **Expenditure**
TAS: **12X4230**
Accounting Period: **2002 Fiscal Year, Month of July**

Fund Type: **Revolving Funds(Public Ent)**
Balance Display: **Accounting**
Activity Type: **All**

Account: 12X4230

◀◀ Previous Account Next Account ▶▶ Account ◀ 1 ▶

1-8 of 8 Records

◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

View Detail	Activity Type	Sub Acct.	Sub Class	Acctg. Period▼	Posting Date	Increase to Balance	Decrease to Balance	ALC
	BORROWING FROM THE FEDERAL FINANCING BANK	000	92	07/2002	07/18/2002	4,089.65		
	REPAYMENT OF BORROWING FROM THE FEDERAL FINAN	000	82	07/2002	07/18/2002		111,915,518.57	
	REPAYMENT OF BORROWING FROM THE FEDERAL FINAN	000	82	07/2002	07/18/2002		1,583,531.42	
	Gross Disbursement for Budget Clearing Accoun	000		07/2002	08/02/2002		154,514,509.20	20010004
	REPAYMENT OF BORROWING FROM THE FEDERAL FINAN	000	82	07/2002	08/02/2002		4,071.62	
	Gross Disbursement for Budget Clearing Accoun	000		07/2002	08/07/2002		49,000.00	12200408
	OFFSETTING COLLECTION	000		07/2002	08/07/2002	393,663,357.71		12200408
	OFFSETTING COLLECTION	000		07/2002	08/13/2002	64,668.92		12200408
Total						393,732,116.28	268,066,630.81	

Account: 12X4230

◀◀ Previous Account Next Account ▶▶ Account ◀ 1 ▶

1-8 of 8 Records

◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶



Overview of SAM



SAM – The Business Problem

- **GWA Modernization changes certain central accounting parameters (i.e., timing and information flow)**
- **Payments and collections must be classified to Treasury Account Symbols (TAS) and Business Event Type Code (BETC) as early as possible, replacing the monthly SF 224 reporting cycle**
- **Collections must be classified when the money is received - a particular challenge in the new GWA model**
- **Master reference information on ALCs, TAS, and BETC's must be readily available to feeder systems and for input validation**



SAM - the Technical Solution

To facilitate GWA Modernization, FMS is building a Shared Accounting Module (SAM) which will:

- **Leverage existing agency processes to derive TAS-BETC classifications for collections and other transactions as needed**
- **NOT place the burden of central accounting financial institutions processing collections**
- **Provide basic reference tables of TAS, BETC, and ALC data.**
- **Validate TAS-BETC data wherever it is submitted through feeder systems**



Populating SAM

- **For each collections cash flow, FMS will:**
 - **Work with agencies to identify *key* elements in collections transaction data which lead to TAS-BETC *classifications***
 - **Assist agencies with loading the TAS-BETC classification rules in SAM**
 - **Analysis is beginning with new General Lockbox Network**



Overview of TGAnet



TGAnet – Key Objectives

- **Allow agencies to classify over-the-counter collections as they are received (rather than at month end)**
- **Provide agencies with an easy-to-use Web utility for this purpose**
- **Create and accumulate GWA related data in one authoritative database (minimize data entry, document creation, data movement)**
- **Eliminate stock and use of paper 215 and 5515 documents (as well as 224 and Statement of Differences process)**



OTC Collections – Current Process

- **Agency creation of paper 215**
- **Bank entry of 215 data into Ca\$hlink II**
- **Monthly agency classifications on SF 224**
- **Statements of Differences**



New TGAnet Process

- On a Web site, agencies enter deposit data and subtotals by agency accounting codes and descriptions.
- Agency accounting codes and descriptions are pre-loaded on Web site for easy classification (Web 215)
- Agency accounting codes may be specific to the agency's accounting structure, or they may be TAS-BETC combinations



New TGAnet Process

- **Agencies may print a copy of their Web 215 for their records or to attach to deposit**
- **TGA bank goes online to confirm or adjust deposit totals entered on Web site by agency**
- **Bulk reporting interfaces to Ca\$hlink II for forwarding to GWA database**
- **If TAS-BETCs are not present, Agency Accounting Codes are translated to TAS-BETC by SAM to update the Account Statement**





IPAC

Intra-governmental Payment and Collection System



Upcoming Changes to IPAC

- **Why a change? In support of...**
 - **FMS' Governmentwide Accounting and Modernization Effort (GWA Project)**
 - **Governmentwide Intra-governmental Transaction Elimination Efforts**
 - **OMB's Intra-governmental Transaction Project (IGTP/IGTE) ("The Portal")**

GWA Project – Agency Impact

- **Treasury Account Symbol (TAS)**
 - Changed from 21 positions to 27 positions
 - All IPAC transactions will be required to have both sender and receiver TAS'
- **Business Event Type Code (BETC)**
 - IPAC will add new fields to collect both the sender and receiver BETC on every detail record
 - All IPAC transactions will be required to have both sender and receiver BETC's

GWA Project – IPAC System Impact

- **Eliminate interface with current Central Accounting System (STAR)**
 - **IPAC currently sends a file to STAR on a monthly basis that contains all IPAC transaction activity for the month**
 - **IPAC will send a daily file to GWA instead of a monthly file to STAR**
 - **Agencies will continue to perform their normal month-end reporting (FMS 224, FMS 1219/1220) until they are reporting “the GWA way”.**

Eliminations Effort

- **Standard General Ledger (SGL) Information**
 - All IPAC transactions will be required to have both sender and receiver SGL data
 - Receiver SGL will be required by Policy (TFM Guidance) and will not be a programmatic requirement. The transaction recipient will be required to supplement the initial IPAC transaction with the Receiver SGL within an established timeframe.

OMB's IGTP Project

- **Dun & Bradstreet Universal Numbering System (DUNS Numbers)**
 - IPAC's on-line screens, reports and bulk file layout were modified to include fields for sender and receiver DUNS numbers.
 - DUNS numbers are optional in IPAC.
 - IPAC does not validate DUNS Numbers.

Phases 1 and 2

Phase 1 – Implemented October 11, 2003

Sender TAS	Required		Re- certification required
Sender SGL	Required		
Sender DUNS	Optional	IGTP initiated transactions contain both DUNS #, but not required from others	
Receiver DUNS	Optional		
Receiver TAS	Optional	IGTP initiated transactions contain both sender and receiver TAS and SGL data	
Receiver SGL	Optional		

Phase 2 – Date To Be Determined

Sender BETC	Optional	Sender and Receiver BETC fields will be added to the on-line screens in Phase 2 but will not be required until Phase 3.	Re- certification optional
Receiver BETC	Optional		
Receiver TAS	Optional		
Receiver SGL	Optional		

Phase 3

Phase 3 – Date To Be Determined			
Sender BETC	Required	Required in support of the GWA Project	Possible need to re- certify
Receiver BETC	Required		
Receiver TAS	Required		
Receiver SGL *	Required	Required in support of the Governmentwide Eliminations Effort	

* Receiver SGL will be required by Policy (TFM Guidance) and will not be a programmatic requirement. The transaction recipient will be required to supplement the initial IPAC transaction with the Receiver SGL within an established timeframe.

RITS Transactions

- **RITS – Retirement & Insurance Transfer System**
 - The IPAC RITS application is being modified to have payroll offices provide TAS, BETC and SGL data on a RITS profile screen.
 - A major change for payroll offices is required in order for them to submit their RITS data by TAS.
 - The drawdown process is being revised to carry the Sender and Receiver TAS, BETC and SGL data from the RITS application to the IPAC transactions.

TRACS Transactions

- **TRACS – Treasury Receivable Accounting & Collection System**
 - The TRACS application was modified to provide sender TAS data on every transaction.
 - Sender SGL data is being provided for Check Forgery Insurance Fund (CFIF) transactions only.
 - TRACS is being modified to provide receiver TAS and sender and receiver BETC data on each transaction.
 - The use of Consolidated transactions was discontinued effective October 2003.